



Our transfer pricing team has summarized the key points signalling a company may have transfer pricing issues that could trigger questions from the tax authorities.

Red flags/TP inspection triggers

- Significant intercompany transactions
- Change in business model
- **Drop in profitability/sudden loss** after profitable years
- Significant or persistent **losses**
- Transactions with **TP aggressive countries**
- Transactions with **quasi tax havens** or low tax jurisdictions
- Profitability/trend in **company profitability below EU industry profitability averages**
- **Significant retrospective** TP adjustments (true up – true down)
- Request for (material) amount of **tax/CIT overpayment reimbursement**
- Inbound royalty charges
- Inbound management fee charges

What our Transfer Pricing Team can do

- **Assistance with tax inspection/TP dispute resolution**
- Interaction of TP with other taxes
- Audit of TP
- **TP documentation** (master file, local file, globally coordination documentation)
- **TP planning and implementation** (alignment of TP policies in the Group and preparation of internal TP Guidelines/Directive)
- Country-by-Country Reporting Support
- Advance Pricing Agreements (APAs)
- Mutual Agreement Procedures (MAPs)

“With over 3,100 transfer pricing colleagues across 93 countries, we are well positioned to advise you”.



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Transfer Pricing

